STATE OF NEW YORK STATE TAX COMMISSION

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In the Matter of the Petition

of

Richard R. Gleichmann

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CENTERIED) MAIL

For a Redetermination of a Deficiency or a Refund of Personal Income : Taxes under Article(s) 16 of the Tax Law for the (Year(s) 1957 :

State of New York County of Albany

Janet Wright

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 23rd day of April , 1970 , she served the within

Notice of Decision (or Determination) by (Certified) mail upon Richard

R. Gleichmann (xepresentative()of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Richard R. Gleichmann
Garden City Hotel
Garden City, LI, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custedy of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

23rd day of April

. 1970

Marie Buckley

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application

of

RICHARD R. GLEICHMANN

For Revision or Refund of Personal Income Taxes under Article 16 of the Tax Law for the year 1957 DETERMINATION

The taxpayer having filed an application pursuant to Tax Law section 374 for refund of personal income taxes imposed by Article 16 of the Tax Law for the year 1957 and paid with the return, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 2:15 p.m., March 2, 1970, at Room 781, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, and no appearance having been made by the taxpayer or by anyone on his behalf and upon application of Alexander Weiss of Counsel to Edward H. Best, Esq., appearing on behalf of the Income Tax Bureau, and the file of the Department of Taxation and Finance with respect to said application having been duly examined and considered,

The State Tax Commission hereby FINDS:

- (1) A notice of hearing was sent to taxpayer at the Garden City Hotel, Garden City, New York, the last address of taxpayer known to the Department. Notices sent to the address shown on the application had been returned by the Post Office. Notices sent to the taxpayer's representative were returned by the Post Office, and attempts to locate said representative by mail and by phone were completely futile.
- (2) The application for refund was filed on April 18, 1960, and would have been timely only if based upon a change in taxable

income as reported to the Federal authorities. The taxpayer, however, failed to corroborate his assertion that there was such a Federal change.

Upon the foregoing findings and all the evidence in the case, The State Tax Commission hereby

DETERMINES:

- The taxpayer voluntarily defaulted in this proceeding.
- The computation of tax on taxpayer's return does not include taxes or other charges which could not have been lawfully demanded.
 - C. The application for refund is dismissed.

DATED: Albany, New York April 22, 1970

STATE TAX COMMISSION